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ABSTRACT

Physical plant costs charged to the operating fund of the provincially-assisted universities of Ontario for fiscal year ending 1986 are presented. Attention is directed to physical plant costs that are incurred in relation to the basic academic and academic support activities of each university. Statistical data are presented on the following: physical plant operating expenses by function and object of expense, plant operating expenses by function and institution, plant operating expenses by institution and object of expense, percentage of total physical plant operating expenses by function and object of expense, percentage of plant operating expenses by object of expense by function, percentage of plant operating expenses by function by institution, percentage of plant operating expenses by object of expense by institution, breakdown of utilities and other physical plant operating expenses by institution, gross square feet and utilities rates by institution, and unit costs of physical plant operating expenses by institution. Guidelines and definitions are presented that were accepted by the Ontario Association of Physical Plant and Planning Administrators and the Council of Finance Officers--University of Ontario. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1985-86

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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COUNCIL OF FINANCE OFFICERS – UNIVERSITIES OF ONTARIO

ONTARIO ASSOCIATION OF PHYSICAL PLANT AND PLANNING ADMINISTRATORS

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1985-86

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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November, 1986

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REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1986 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the Financial Report of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume III of this report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Financial Report of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Financial Report of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Financial Report of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Financial Report of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume III physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume III, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

   (b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry

out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 10* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 10* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 10* for definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 10* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 10* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Financial Report of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 10* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) Property and liability insurance.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See page 10* for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the

rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume III, physical plant operating expenses, and the other volumes of Financial Report of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Equipment and Furniture - under the appropriate subheading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment,

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*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function
- all foremen and supervisors who work exclusively in the functional area.

computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance, office supplies and computer software packages.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Municipal Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

   NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

   NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

    NOTE: These expenses are not to be reported under the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

    NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 9.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 15, 1986. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".

2. Gross square metres area by major function.

3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

Institution: _____

0	3										

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(In Thousands of Dollars)

Table 3 of 12

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Type of Fund / Object of Expense			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries & Wages			(1)	+ (2)	+ (3)	= (4)	+ (5)	+ (6)	+ (7)	= (8)
(a) Academic Ranks	+	01								
(b) Other Instruction & Research	+	02								
(c) Other Salaries & Wages	+	03								
Total Salaries & Wages	=	04								
2. Employee Benefits	+	05								
Total Salaries & Benefits	=	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture (a) Purchase	+	08								
(b) Rental	+	09								
(c) Maintenance	+	10								
5. Operational Supplies & Expenses	+	11								
6. Cost of Goods Sold	+	12								
7. Utilities	+	13								
8. Municipal Taxes	+	14								
9. Renovations, Alterations & Repairs	+	15								
10. Externally Contracted Services	+	16								
11. Scholarships, Bursaries, etc.	+	17								
12. Principal & Interest Repayments	+	18								
13. Land & Site Services	+	19								
14. Buildings	+	20								
15. Miscellaneous (from Table 11)	+	21								
16. Internal Cost Allocations	+	22								
TOTAL	=	23								

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.

EXHIBIT 1

Institution: _____

|1|1|1|1|0|4|

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(In Thousands of Dollars)

Table 4 of 12

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area		Instruction and Research: All Excl. Medicine (1)	+ Medicine (2)	= Subtotal (3)	+ Library (4)	+ Central Computing (5)	+ Student Services (6)	+ Administration (7)	+ Physical Plant (8)	+ Other (9)	= TOTAL (10)
1. Salaries & Wages											
(a) Academic Ranks	+ 01										
(b) Other Instruction & Research	+ 02										
(c) Other Salaries & Wages	+ 03										
Total Salaries & Wages	= 04										
2. Employee Benefits	+ 05										
Total Salaries & Benefits	= 06										
3. Library Acquisitions	+ 07										
4. Equipment & Furniture (a) Purchase	+ 08										
(b) Rental	+ 09										
(c) Maintenance	+ 10										
5. Operational Supplies & Expenses	+ 11										
6. Cost of Goods Sold	+ 12										
7. Utilities	+ 13										
8. Municipal Taxes	+ 14										
9. Renovations, Alterations & Repairs	+ 15										
10. Externally Contracted Services	+ 16										
11. Scholarships, Bursaries, etc.	+ 17										
12. Principal & Interest Repayments	+ 18										
13. Land & Site Services	+ 19										
14. Buildings	+ 20										
15. Miscellaneous (from Table 11)	+ 21										
16. Internal Cost Allocations	+ 22										
TOTAL	= 23										

24 Central Computing Costs (Total should agree with the total of "Central Computing" column above)

- Academic _____ (1)
- Non-Academic + _____ (2)
- TOTAL = _____ (3)

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL[1] (9)
1. (C) OTHER SALARIES & WAGES	13,040	17,280	29,942	6,436	4,863	8,693	80,254	4,298	84,552
2. EMPLOYEE BENEFITS	1,866	2,317	4,457	843	681	1,322	11,486	613	12,099
SUBTOTAL	14,906	19,597	34,399	7,279	5,544	10,015	91,740	4,911	96,651
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	398	213	254	212	303	273	1,653	354	2,007
(B) RENTAL	33	53	37	1	35	64	223	45	268
(C) MAINTENANCE	73	113	60	262	164	70	742	82	824
5. OPERATIONAL SUPPLIES & EXPENSES	678	4,672	1,753	1,117	758	543	9,521	640	10,161
6. COST OF GOODS SOLD									
7. UTILITIES				55,899			55,899		55,899
8. MUNICIPAL TAXES[2]								9,542	9,542
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								12,996	12,996
10. EXTERNALLY CONTRACTED SERVICES	205	5,943	4,397	494	829	905	12,773	504	13,277
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								93	93
14. BUILDINGS									
15. MISCELLANEOUS	327	20	19	23	5	40	434	4,269	4,703
16. INTERNAL COST ALLOCATIONS									
TOTAL	16,620	30,611	40,919	65,287	7,638	11,910	172,985	33,436	206,421

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $9,077,152.

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PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1986

SUMMARY STATEMENT # 1A

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.54	9.99	17.31	3.72	2.81	5.03	46.39
2. EMPLOYEE BENEFITS	1.08	1.34	2.58	.49	.39	.76	6.64
SUBTOTAL	8.62	11.33	19.89	4.21	3.20	5.79	53.03
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.23	.12	.15	.12	.18	.16	.96
(B) RENTAL	.02	.03	.02		.02	.04	.13
(C) MAINTENANCE	.04	.07	.03	.15	.09	.04	.43
5. OPERATIONAL SUPPLIES & EXPENSES	.39	2.70	1.01	.65	.44	.31	5.50
6. COST OF GOODS SOLD							
7. UTILITIES				32.31			32.31
8. MUNICIPAL TAXES							
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS							
10. EXTERNALLY CONTRACTED SERVICES	.12	3.44	2.54	.29	.48	.52	7.38
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES							
14. BUILDINGS							
15. MISCELLANEOUS	.19	.01	.01	.01		.02	.25
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.61	17.70	23.65	37.74	4.42	6.88	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1986

SUMMARY STATEMENT # 18

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	78.46	56.45	73.17	9.86	63.67	72.99	46.39	12.85	40.96
2. EMPLOYER BENEFITS	11.23	7.57	10.89	1.29	8.92	11.10	6.64	1.83	5.86
SUBTOTAL	89.69	64.02	84.07	11.15	72.58	84.09	53.03	14.69	46.82
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.39	.70	.62	.32	3.97	2.29	.96	1.06	.97
(B) RENTAL	.20	.17	.09		.46	.54	.13	.13	.13
(C) MAINTENANCE	.44	.37	.15	.40	2.15	.59	.43	.25	.40
5. OPERATIONAL SUPPLIES & EXPENSES	4.08	15.26	4.28	1.71	9.92	4.56	5.50	1.91	4.92
6. COST OF GOODS SOLD									
7. UTILITIES				85.62			32.31		27.08
8. MUNICIPAL TAXES								28.54	4.62
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								38.87	6.30
10. EXTERNALLY CONTRACTED SERVICES	1.23	19.41	10.75	.76	10.85	7.60	7.38	1.51	6.43
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								.28	.05
14. BUILDINGS									
15. MISCELLANEOUS	1.97	.07	.05	.04	.07	.34	.25	12.77	2.28
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	298	616	1,147	1,397	164	258	3,880	677	4,557
CARLETON	1,114	1,976	1,513	3,727	424	931	9,685	1,772	11,457
GUELPH	1,051	2,861	2,524	2,825	762	1,060	11,083	1,734	12,817
LAKEHEAD	197	735	826	1,694	234	267	3,953	300	4,253
LAURENTIAN	174	640	399	1,790	209	236	3,448	623	4,071
MCMASTER	945	1,979	3,172	4,720	549	823	12,188	1,785	13,973
OTTAWA	1,554	1,982	2,304	5,759	582	1,019	13,200	4,037	17,237
QUEEN'S	1,004	2,362	3,228	3,914	386	291	11,185	2,077	13,262
RYERSON	754	1,369	1,844	2,704	126	617	7,414	1,581	8,995
TORONTO	4,110	6,001	9,204	15,686	1,107	2,951	39,059	6,002	45,061
TRENT	86	484	471	569	166	118	1,894	393	2,287
WATERLOO	1,504	2,623	3,495	4,469	837	799	13,727	3,106	16,833
WESTERN	1,259	2,308	3,694	5,524	567	678	14,030	3,721	17,751
WILFRID LAURIER	209	574	800	748	152	233	2,716	580	3,296
WINDSOR	578	1,143	2,432	3,121	410	587	8,271	1,711	9,982
YORK	1,783	2,958	3,866	6,640	963	1,042	17,252	3,337	20,589
TOTAL	16,620	30,611	40,919	65,287	7,638	11,910	172,985	33,436	206,421

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.68	15.88	29.56	36.01	4.23	6.65	100.00
CARLETON	11.50	20.40	15.62	38.48	4.38	9.61	100.00
GUELPH	9.48	25.81	22.77	25.49	6.88	9.56	100.00
LAKEHEAD	4.98	18.59	20.90	42.85	5.92	6.75	100.00
LAURENTIAN	5.05	18.56	11.57	51.91	6.06	6.84	100.00
MCMASTER	7.75	16.24	26.03	38.73	4.50	6.75	100.00
OTTAWA	11.77	15.02	17.45	43.63	4.41	7.72	100.00
QUEEN'S	8.98	21.12	28.86	34.99	3.45	2.60	100.00
RYERSON	10.17	18.47	24.87	36.47	1.70	8.32	100.00
TORONTO	10.52	15.36	23.56	40.16	2.83	7.56	100.00
TRENT	4.54	25.55	24.87	30.04	8.76	6.23	100.00
WATERLOO	10.96	19.11	25.46	32.56	6.10	5.82	100.00
WESTERN	8.97	16.45	26.33	39.37	4.04	4.83	100.00
WILFRID LAURIER	7.70	21.13	29.46	27.54	5.60	8.58	100.00
WINDSOR	6.99	13.82	29.40	37.73	4.96	7.10	100.00
YORK	10.34	17.15	22.41	38.49	5.58	6.04	100.00
TOTAL	9.61	17.70	23.65	37.74	4.42	6.88	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	1,778	3,787	6,969	1,901	1,231	5,705	5,126	5,828	2,680	18,355	1,039	7,390	7,359	1,460	4,473	9,471	84,552
2. EMPLOYEE BENEFITS	296	632	872	247	192	593	734	739	483	2,898	115	943	1,116	247	875	1,117	12,099
SUBTOTAL	2,074	4,419	7,841	2,148	1,423	6,298	5,860	6,567	3,163	21,253	1,154	8,333	8,475	1,707	5,348	10,588	96,651
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	5	104	185	12	32	58	169	209	104	385	56	108	139	16	119	306	2,007
(B) RENTAL		10	14	4	1	11	19	6	4	105	2	11	5		11	65	268
(C) MAINT.		17	202	3		3	53		32	124	20	31	152	3	3	181	824
5. OPERATIONAL SUPPLIES & EXPENSES	345	813	868	413	231	1,002	279	1,407	352	873	214	874	1,002	358	408	722	10,161
6. COST OF GOODS SOLD																	
7. UTILITIES	1,350	3,399	2,242	1,391	1,321	3,990	4,222	3,630	2,631	14,227	516	3,952	4,825	651	2,290	5,262	55,899
8. MUNICIPAL TAXES	218	578	543	185	164	565	752	861	385	1,705	152	913	903	228	406	984	9,542
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	361	760	361		284	172	1,521	164	703	3,149	70	1,571	1,471	130	958	1,321	12,996
10. EXTERNALLY CONTRACTED SERVICES	158	1,204	179	52	557	1,778	3,648		1,488	2,504	15	408	55	114	272	845	13,277
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			29									64					93
14. BUILDINGS																	
15. MISCELLANEOUS	46	153	353	45	58	96	714	418	133	736	88	568	724	89	167	315	4,703
16. INTERNAL COST ALLOCATIONS																	
TOTAL	4,557	11,457	12,817	4,253	4,071	13,973	17,237	13,262	8,995	45,061	2,287	16,833	17,751	3,296	9,982	20,589	206,421

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1986

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	39.02	33.05	54.37	44.70	30.24	40.83	29.74	43.95	29.79	40.73	45.43	43.90	41.46	44.30	44.81	46.00	40.96
2. EMPLOYEE BENEFITS	6.50	5.52	6.80	5.81	4.72	4.24	4.26	5.57	5.37	6.43	5.03	5.60	6.29	7.49	8.77	5.43	5.86
SUBTOTAL	45.51	38.57	61.18	50.51	34.95	45.07	34.00	49.52	35.16	47.16	50.46	49.50	47.74	51.79	53.58	51.43	46.82
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.11	.91	1.44	.28	.79	.42	.98	1.58	1.16	.85	2.45	.64	.78	.49	1.19	1.49	.97
(B) RENTAL		.09	.11	.09	.02	.08	.11	.05	.04	.23	.09	.07	.03		.11	.32	.13
(C) MAINT.		.15	1.58	.07		.02	.31		.36	.28	.87	.18	.86	.09	.03	.88	.40
5. OPERATIONAL SUPPLIES & EXPENSES	7.57	7.10	6.77	9.71	5.67	7.17	1.62	10.61	3.91	1.94	9.36	5.19	5.64	10.86	4.09	3.51	4.92
6. COST OF GOODS SOLD																	
7. UTILITIES	29.62	29.67	17.49	32.71	32.45	28.56	24.49	27.37	29.25	31.57	22.56	23.48	27.18	19.75	22.94	25.56	27.08
8. MUNICIPAL TAXES	4.78	5.04	4.24	4.35	4.03	4.04	4.36	6.49	4.28	3.78	6.65	5.42	5.09	6.92	4.07	4.78	4.62
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	7.92	6.63	2.82		6.98	1.23	8.82	1.24	7.82	6.99	3.06	9.33	8.29	3.94	9.60	6.42	6.30
10. EXTERNALLY CONTRACTED SERVICES	3.47	10.51	1.40	1.22	13.68	12.72	21.16		16.54	5.56	.66	2.42	.31	3.46	2.72	4.10	6.43
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.23									.38					.05
14. BUILDINGS																	
15. MISCELLANEOUS	1.01	1.34	2.75	1.06	1.42	.69	4.14	3.15	1.48	1.63	3.85	3.37	4.08	2.70	1.67	1.53	2.28
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

INSTITUTION	UTILITIES							OTHER[1]								
	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK	991		25	71	263		1,350		50		218		7	41	361		677
CARLETON	1,385	58	1,109	266	581		3,399	55	149		578	107		86	760	37	1,772
GUELPH	1,031		970	74	85	82	2,242		313	219	543			298	361		1,734
LAKEHEAD	566	8	638	98	81		1,391	76			185			39			300
LAURENTIAN	619		453	69	180		1,321				164	119		46	284	10	623
MCMASTER	1,776	369	1,004	401	438	2	3,990	264		350	565	351		83	172		1,785
OTTAWA	1,877	5	1,070	318	952		4,222		582	595	752			169	1,521	418	4,037
QUEEN'S	1,474	340	995	180	630	11	3,630	157		445	861	42	33	237	164	138	2,077
RYERSON	1,582	21	570	80	378		2,631		1	271	385	90	10	108	703	13	1,581
TORONTO	5,959	181	4,374	984	2,431	298	14,227	223			1,705		189	301	3,149	435	6,002
TRENT	285		22	31	178		516			41	152	39	4	30	70	57	393
WATERLOO	1,753	5	1,279	261	654		3,952				913		64	364	1,571	194	3,106
WESTERN	2,048		1,578	214	985		4,825	172	173	215	903		101	560	1,471	126	3,721
WILFRID LAURIER	332	1	229	33	56		651	35	78	24	228			77	130	8	580
WINDSOR	1,135		778	100	277		2,290	29	11	9	406	111	25	94	958	68	1,711
YORK	2,154	160	1,601	231	1,116		5,262	219			984	328	293	150	1,321	42	3,337
TOTAL	24,967	1,148	16,695	3,411	9,285	393	55,899	1,230	1,357	2,169	9,542	1,187	726	2,683	12,996	1,546	33,436

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations, Alterations & Major Repairs
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES			
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES
BROCK	95	95	95	4.00	476		23.1
CARLETON	192	192	192	3.94	416	503	52.5
GUELPH[1]	299	280	286	3.78	405		15.2
LAKEHEAD	88	88	88	4.07	383	776	22.2
LAURENTIAN	74	74	74	4.47	535		29.0
MCMASTER	254	252	254	3.42	415	532	34.6
OTTAWA	275	262	263	4.07	425	773	46.0
QUEEN'S[2]	284	284	284	3.81	421	491	25.9
RYERSON	165	165	165	4.49	426	902	47.0
TORONTO[3]	890	812	890	4.07	401	728	50.2
TRENT	53	53	53	4.43	505		29.8
WATERLOO	304	240	326	4.01	412	826	39.8
WESTERN	319	319	319	4.03	410		22.3
WILFRID LAURIER	57	57	57	4.12	468	849	42.0
WINDSOR	151	151	151	3.74	415		15.5
YORK	382	382	382	3.63	402	486	48.6
TOTAL	3,882	3,706	3,879				

* Gigajoules

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.

2. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic metre.

3. Under "Utility Rates", Toronto also reported "Purchased Steam" in dollars per 1000 pounds.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS[1] (4)	SECURITY & TRAFFIC[1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	6.484	12.074	14.705	1.726	2.716	37.705	34.989
CARLETON	10.292	7.880	19.411	2.208	4.849	44.640	39.791
GUELPH	9.569	9.014	9.878	2.548	3.545	34.554	31.009
LAKEHEAD	8.352	9.386	19.250	2.659	3.034	42.681	39.647
LAURENTIAN	8.649	5.392	24.189	2.824	3.189	44.243	41.054
MCMASTER	7.791	12.587	18.583	2.161	3.240	44.362	41.122
OTTAWA	7.207	8.794	21.897	2.116	3.705	43.719	40.014
QUEEN'S	8.317	11.366	13.782	1.359	1.025	35.849	34.824
RYERSON	8.297	11.176	16.388	.764	3.739	40.364	36.625
TORONTO	6.743	11.335	17.625	1.244	3.316	40.263	36.947
TRENT	9.132	8.887	10.736	3.132	2.226	34.113	31.887
WATERLOO	8.628	14.563	13.709	2.753	2.628	42.281	39.653
WESTERN	7.235	11.580	17.317	1.777	2.125	40.034	37.909
WILFRID LAURIER	10.070	14.035	13.123	2.667	4.088	43.983	39.895
WINDSOR	7.570	16.106	20.669	2.715	3.887	50.947	47.060
YORK	7.743	10.120	17.382	2.521	2.728	40.494	37.766
AVERAGE	8.255	10.893	16.790	2.198	3.128	41.265	38.137

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5)

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.